



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 119 NORTH WATER STREET  
BLACK RIVER FALLS, WI 54615-1398

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JEAN MICKELSON of  
(Person responsible for accounts)

BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/26/2001  
(Date)

OFFICE MANAGER

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(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** BLACK RIVER FALLS MUNICIPAL ELECTRIC AND WATER UTILITY

**Utility Address:** 119 NORTH WATER STREET  
BLACK RIVER FALLS, WI 54615-1398

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

---

**Name:** JEAN A MICKELSON

**Title:** OFFICE MANAGER

**Office Address:**

119 NORTH WATER STREET  
BLACK RIVER FALLS, WI 54615-1398

**Telephone:** (715) 284 - 9463

**Fax Number:** (715) 284 - 2232

**E-mail Address:** jmickelson@wppisys.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

---

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 4/17/2000**Period covered by most recent audit:** 1999

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** ERNEST NICHOLAS**Title:** SECRETARY**Office Address:**119 NORTH WATER STREET  
BLACK RIVER FALLS, WI 54615-1398**Telephone:** (715) 284 - 9463**Fax Number:** (715) 284 - 2232**E-mail Address:****Name:** LOREN R RADCLIFFE**Title:** ADMINISTRATOR**Office Address:**119 NORTH WATER STREET  
BLACK RIVER FALLS, WI 54615-1398**Telephone:** (715) 284 - 9463**Fax Number:** (715) 284 - 2232**E-mail Address:** lradcliffe@wppisys.org**Name:** ROBERT NESBITT**Title:** PRESIDENT**Office Address:**119 NORTH WATER STREET  
BLACK RIVER FALLS, WI 54615-1398**Telephone:** (715) 284 - 9463**Fax Number:** (715) 284 - 2232**E-mail Address:**

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**Name of utility commission/committee:** CITY OF BLACK RIVER FALLS UTILITY COMMISSION

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**Names of members of utility commission/committee:**

MR EUGENE BOISEN

MR DONN HOLDER

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**IDENTIFICATION AND OWNERSHIP**

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**Names of members of utility commission/committee:**MR DAN MCKEETH

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**Is sewer service provided by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

---

**Firm Name:**

---

**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

---

**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

---

**Firm Name:**

---

**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

---

**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,722,564	3,667,649	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,984,159	2,901,403	<b>2</b>
Depreciation Expense (403)	262,796	252,489	<b>3</b>
Amortization Expense (404-407)	5,744	0	<b>4</b>
Taxes (408)	235,652	229,096	<b>5</b>
<b>Total Operating Expenses</b>	<b>3,488,351</b>	<b>3,382,988</b>	
<b>Net Operating Income</b>	<b>234,213</b>	<b>284,661</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>234,213</b>	<b>284,661</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,722	966	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	123,663	86,766	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>125,385</b>	<b>87,732</b>	
<b>Total Income</b>	<b>359,598</b>	<b>372,393</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>359,598</b>	<b>372,393</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	47,676	49,006	<b>14</b>
Amortization of Debt Discount and Expense (428)	1,319	1,319	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	250	10,028	<b>18</b>
Interest Charged to Construction--Cr. (432)	0		<b>19</b>
<b>Total Interest Charges</b>	<b>49,245</b>	<b>60,353</b>	
<b>Net Income</b>	<b>310,353</b>	<b>312,040</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,194,330	4,885,965	<b>20</b>
Balance Transferred from Income (433)	310,353	312,040	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	1,338	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	774	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	4,239	4,239	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,500,444</b>	<b>5,194,330</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST FROM INVESTMENTS	123,663	5
<b>Total (Acct. 419):</b>	123,663	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
6% OF ACCT 200 PAID TO GENERAL CITY	4,239	12
<b>Total (Acct. 439)--Debit:</b>	4,239	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0	3,517	0	0	<b>3,517</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0		0	0	<b>0</b>	<b>2</b>
Payroll	0	1,437	0	0	<b>1,437</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	87	0	0	<b>87</b>	<b>5</b>
<b>Other (list by major classes):</b>						
EQUIPMENT		215	0	0	<b>215</b>	<b>6</b>
INSURANCE		56	0	0	<b>56</b>	<b>7</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>1,795</b>	<b>0</b>	<b>0</b>	<b>1,795</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>1,722</b>	<b>0</b>	<b>0</b>	<b>1,722</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	574,567	3,147,997	0	0	<b>3,722,564</b>	<b>1</b>
Less: interdepartmental sales	108	8,143	0	0	<b>8,251</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>574,459</b>	<b>3,139,854</b>	<b>0</b>	<b>0</b>	<b>3,714,313</b>	



**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	113,858		<b>113,858</b>	<b>1</b>
Electric operating expenses	337,978	130	<b>338,108</b>	<b>2</b>
Gas operating expenses	0	3,662	<b>3,662</b>	<b>3</b>
Heating operating expenses	0	0	<b>0</b>	<b>4</b>
Sewer operating expenses	0	0	<b>0</b>	<b>5</b>
Merchandising and jobbing	1,437	33	<b>1,470</b>	<b>6</b>
Other nonutility expenses	0	0	<b>0</b>	<b>7</b>
Water utility plant accounts	2,220	5	<b>2,225</b>	<b>8</b>
Electric utility plant accounts	50,488	5,607	<b>56,095</b>	<b>9</b>
Gas utility plant accounts	0	0	<b>0</b>	<b>10</b>
Heating utility plant accounts	0	0	<b>0</b>	<b>11</b>
Sewer utility plant accounts	0	0	<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	392	1	<b>393</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	8,001	268	<b>8,269</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	<b>17</b>
Clearing accounts	9,706	(9,706)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>524,080</b>	<b>0</b>	<b>524,080</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	11,317,465	11,121,492	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,148,674	3,881,110	2
<b>Net Utility Plant</b>	<b>7,168,791</b>	<b>7,240,382</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>7,168,791</b>	<b>7,240,382</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	160,774	150,765	9
<b>Total Other Property and Investments</b>	<b>160,774</b>	<b>150,765</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	945,639	708,661	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	1,187,298	1,112,516	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	456,143	431,052	15
Other Accounts Receivable (143)	23,438	49,659	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	32,714	20,570	18
Materials and Supplies (151-163)	214,006	170,576	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
<b>Total Current and Accrued Assets</b>	<b>2,859,238</b>	<b>2,493,034</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	21,784	23,103	24
Other Deferred Debits (182-186)	39,345	52,296	25
<b>Total Deferred Debits</b>	<b>61,129</b>	<b>75,399</b>	
<b>Total Assets and Other Debits</b>	<b>10,249,932</b>	<b>9,959,580</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	604,772	604,772	<b>26</b>
Appropriated Earned Surplus (215)	42,383	42,383	<b>27</b>
Unappropriated Earned Surplus (216)	5,500,444	5,194,330	<b>28</b>
<b>Total Proprietary Capital</b>	<b>6,147,599</b>	<b>5,841,485</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	800,000	830,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>800,000</b>	<b>830,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	276,141	254,278	<b>33</b>
Payables to Municipality (233)	9,166	33,152	<b>34</b>
Customer Deposits (235)	4,810	3,565	<b>35</b>
Taxes Accrued (236)	182,550	177,176	<b>36</b>
Interest Accrued (237)	4,895	4,884	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	18,780	17,100	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>496,342</b>	<b>490,155</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	46		<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>46</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,805,945	2,797,940	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>10,249,932</b>	<b>9,959,580</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,886,597	0	0	6,349,019	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)	9,046				<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)				72,803	<b>7</b>
<b>Total Utility Plant</b>	<b>4,895,643</b>	<b>0</b>	<b>0</b>	<b>6,421,822</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	960,975	0	0	3,171,375	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)				16,324	<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>960,975</b>	<b>0</b>	<b>0</b>	<b>3,187,699</b>	
<b>Net Utility Plant</b>	<b>3,934,668</b>	<b>0</b>	<b>0</b>	<b>3,234,123</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	874,407	3,006,703			<b>3,881,110</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	87,799	174,997			<b>262,796</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,233				<b>3,233</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION CLEARANCE	1,793	24,789			<b>26,582</b>	<b>9</b>
Salvage	0	9,314			<b>9,314</b>	<b>10</b>
Other credits (specify):						<b>11</b>
RECLASSIFY DAM LICENSE DEP	0	(10,578)			<b>(10,578)</b>	<b>12</b>
<b>Total credits</b>	<b>92,825</b>	<b>198,522</b>	<b>0</b>	<b>0</b>	<b>291,347</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	4,741	23,325			<b>28,066</b>	<b>15</b>
Cost of removal	1,516	10,525			<b>12,041</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>6,257</b>	<b>33,850</b>	<b>0</b>	<b>0</b>	<b>40,107</b>	<b>19</b>
<b>Balance End of Year</b>	<b>960,975</b>	<b>3,171,375</b>	<b>0</b>	<b>0</b>	<b>4,132,350</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	194,505	0	194,505	151,702	3
<b>Total Electric Utility</b>					<b>194,505</b>	<b>151,702</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	194,505	151,702	1
Water utility (154)	19,501	18,874	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>214,006</b>	<b>170,576</b>	



## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
WATER UTILITY REVENUE BONDS1	1,319	0	21,784	1
<b>Total</b>			<b>21,784</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	604,772	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>604,772</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER SYSTEM REVENUE BONDS	06/16/1997	12/01/2017	6.00%	800,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>800,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:** 800,000

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
------------------------------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	177,176	1
<b>Accruals:</b>		
Charged water department expense	88,404	2
Charged electric department expense	147,531	3
Charged sewer department expense	1,400	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>237,335</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	192,033	6
Social Security taxes	35,236	7
PSC Remainder Assessment	4,692	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>231,961</b>	
<b>Balance end of year</b>	<b>182,550</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER UTILITY REVENUE BONDS	4,121	47,676	47,825	3,972	1
<b>Subtotal</b>	<b>4,121</b>	<b>47,676</b>	<b>47,825</b>	<b>3,972</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	763	250	90	923	4
<b>Subtotal</b>	<b>763</b>	<b>250</b>	<b>90</b>	<b>923</b>	
<b>Total</b>	<b>4,884</b>	<b>47,926</b>	<b>47,915</b>	<b>4,895</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,997,083	800,857	0	0	0	<b>2,797,940</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,440	2,798				<b>4,238</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
PRIMARY EXTENTIONS		3,767				<b>3,767</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,998,523</b>	<b>807,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,805,945</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
BOILER INSURANCE WATER & ELECTRIC	66,964	3
CABLE TV SECURITY ELECTRIC	1,000	4
BOND REQUIREMENT WATER	84,322	5
WATER LOAN	8,488	6
<b>Total (Acct. 125):</b>	<b>160,774</b>	
<b>Depreciation Fund (126):</b>		
NONE		7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	100,620	12
Electric	355,523	13
Sewer (Regulated)	0	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>456,143</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	16



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	1,386	17
<b>Other (specify):</b>		
INTEREST RECEIVABLE	2,358	18
POLE CONTACTS	15,090	19
FINAL CONTRIBUTIONS	2,852	20
MISC ACCTS	1,752	21
<b>Total (Acct. 143):</b>	<b>23,438</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL, SALES, FEMA, PARKS, FINAL FP FEE	30,908	22
TOWNSHIPS OF ADAMS AND BROCKWAY	1,806	23
<b>Total (Acct. 145):</b>	<b>32,714</b>	
<b>Prepayments (165):</b>		
NONE		24
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
03/07/97	39,345	25
<b>Total (Acct. 182):</b>	<b>39,345</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		26
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		27
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		28
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		29
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
INSURANCE, SHARE OF ATTORNEY FEE, 6% OF A/C 200-ELEC	9,166	30
<b>Total (Acct. 233):</b>	<b>9,166</b>	
<b>Other Deferred Credits (253):</b>		
NONE		31
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	4,864,047	6,305,358	0	0	<b>11,169,405</b>	<b>1</b>
Materials and Supplies	19,187	173,103	0	0	<b>192,290</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0			<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	917,691	3,089,039	0	0	<b>4,006,730</b>	<b>4</b>
Customer Advances for Construction		46			<b>46</b>	<b>5</b>
Contributions in Aid of Construction	1,997,803	804,139	0	0	<b>2,801,942</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0	0			<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,967,740</b>	<b>2,585,237</b>	<b>0</b>	<b>0</b>	<b>4,552,977</b>	
Net Operating Income	126,311	107,902	0	0	<b>234,213</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.42%</b>	<b>4.17%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.14%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	604,772	1
Appropriated Earned Surplus	42,383	2
Unappropriated Earned Surplus	5,347,387	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>5,994,542</b>	
<b>Net Income</b>		
Net Income	310,353	5
<b>Percent Return on Proprietary Capital</b>	<b>5.18%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

All employees received a 3% raise in 2000.

We did not have a lot of construction work in electric so our linecrew did a lot of meter maintenance and line maintenance.

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

I was depreciating the cost of our dam license but in talking to C Moujn from the PSC he said I should write it off over the life of the license to Acct 404 and 114.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

We received a letter from the PSC on 03/19/97 authorized the amortization of retirement losses resulting from well abandonments caused by flood damage in 1993.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

July 24, 2001

Ms. Jean A. Mickelson  
Black River Falls Municipal Electric & Water  
119 North Water Street  
Black River Falls, WI 54615-1398

2000 Analytical Review DWCCA-550-ELE

Dear Ms. Mickelson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On Page F-19, \$30,908 is reported in Account 145, Receivables from Municipality, described as "City of Black River Falls." In Account 233, Payables to Municipality, \$9,166 is described as "City of Black River Falls." The head note to this schedule requests that amounts greater than \$5,000 be described fully. Please furnish an explanation for these two amounts receivable from and payable to Black River Falls.
2. On Page W-5, total transmission and distribution expenses increased over 25% and \$5,000 from the prior year without explanation. Please furnish an explanation and follow this procedure in the future.
3. On Page W-10, a schedule note indicates that an amount may have been recorded incorrectly in a prior year and research will be done in 2001. We have placed a reminder in our review log. Please indicate the resolution of this item in your 2001 annual report by a schedule note to Page W-10.
4. On Page E-3, total hydraulic power generation, total transmission and total distribution expenses increased over 25% and \$5,000 from the prior year without explanation. Please furnish an explanation and follow this procedure in the future.
5. During our review, we noted the percent of water losses for your water utility was 27 percent in 1999 and 24 percent in 2000. The 1999 loss was in excess of the Wis. Admin. Code PSC § 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or

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## FINANCIAL SECTION FOOTNOTES

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information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

6. Enclosed is our calculation of the Public Fire Protection Service charge. It appears the amount reported on Page W-4 is an overcharge of \$779. In the future, please follow our method of calculation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response received 10/31/01, ele:

1. explained
  2. explained
  3. will clear up in 2001
  4. explained
  5. Provided plan (forwarded to Peter F.)
  6. Will review our PFP calculation.
-

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	569,165	1
<b>Total Sales of Water</b>	<b>569,165</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,854	2
Miscellaneous Service Revenues (471)	700	3
Rents from Water Property (472)	25	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,823	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>5,402</b>	
<b>Total Operating Revenues</b>	<b>574,567</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	9,118	8
Pumping Expenses (620-633)	54,558	9
Water Treatment Expenses (640-652)	51,832	10
Transmission and Distribution Expenses (660-678)	54,817	11
Customer Accounts Expenses (901-905)	28,524	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	73,489	14
<b>Total Operation and Maintenance Expenses</b>	<b>272,338</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	87,799	15
Amortization Expense (404-407)	0	16
Taxes (408)	88,119	17
<b>Total Other Operating Expenses</b>	<b>175,918</b>	
<b>Total Operating Expenses</b>	<b>448,256</b>	
<b>NET OPERATING INCOME</b>	<b>126,311</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,166	55,713	191,658	4
Commercial	238	55,334	134,995	5
Industrial	20	24,268	44,075	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,424</b>	<b>135,315</b>	<b>370,728</b>	
Private Fire Protection Service (462)	23		12,668	7
Public Fire Protection Service (463)	1		139,496	8
Other Sales to Public Authorities (464)	50	20,362	46,165	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	42	108	12
<b>Total Sales of Water</b>	<b>1,500</b>	<b>155,719</b>	<b>569,165</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	139,496	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>139,496</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,854	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,854</b>	
<b>Miscellaneous Service Revenues (471):</b>		
METER INSTALLATIONS	700	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>700</b>	
<b>Rents from Water Property (472):</b>		
CHARTER COMMUNICATIONS	25	8
<b>Total Rents from Water Property (472)</b>	<b>25</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,823	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>2,823</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	9,118	13
<b>Total Source of Supply Expenses</b>	<b>9,118</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	17,272	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	17,932	17
Pumping Labor and Expenses (624)	2,739	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	16,615	25
<b>Total Pumping Expenses</b>	<b>54,558</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	30,917	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	19,768	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,147	33
<b>Total Water Treatment Expenses</b>	<b>51,832</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	22,119	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	4,780	36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	11,639	43
Maintenance of Transmission and Distribution Mains (673)	9,491	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	2,982	46
Maintenance of Meters (676)	1,291	47
Maintenance of Hydrants (677)	2,515	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>54,817</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	2,610	51
Customer Records and Collection Expenses (903)	25,914	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>28,524</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	20,547	56
Office Supplies and Expenses (921)	5,208	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	3,919	59
Property Insurance (924)	1,102	60
Injuries and Damages (925)	2,533	61
Employee Pensions and Benefits (926)	35,370	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,293	65
Rents (931)		66
Maintenance of General Plant (932)	3,517	67
<b>Total Administrative and General Expenses</b>	<b>73,489</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>272,338</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		80,618	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,389	<b>2</b>
<b>Net property tax equivalent</b>		<b>79,229</b>	
Social Security		8,152	<b>3</b>
PSC Remainder Assessment		738	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>88,119</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.218000				3
County tax rate	mills		8.863000				4
Local tax rate	mills		8.530000				5
School tax rate	mills		8.971000				6
Voc. school tax rate	mills		2.550000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.132000</b>				10
Less: state credit	mills		1.576000				11
<b>Net tax rate</b>	mills		<b>27.556000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.530000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.521000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.051000</b>				17
<b>Total Tax Rate</b>	mills		<b>29.132000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.688281</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.556000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.966269</b>				21
Utility Plant, Jan. 1	\$	<b>4,851,310</b>	4,851,310				22
Materials & Supplies	\$	<b>18,874</b>	18,874				23
<b>Subtotal</b>	\$	<b>4,870,184</b>	<b>4,870,184</b>				24
Less: Plant Outside Limits	\$	<b>243,946</b>	243,946				25
<b>Taxable Assets</b>	\$	<b>4,626,238</b>	<b>4,626,238</b>				26
Assessment Ratio	dec.		0.918800				27
<b>Assessed Value</b>	\$	<b>4,250,587</b>	<b>4,250,587</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.966269</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>80,618</b>	<b>80,618</b>				30
Tax Equivalent per 1994 PSC Report	\$	59,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>80,618</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	525,575		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,906		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>549,481</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	87,910		12
Structures and Improvements (321)	520,551	1,371	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	49,300		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	109,507		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>767,268</b>	<b>1,371</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	37,067		23
<b>Total Water Treatment Plant</b>	<b>37,067</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	341		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			525,575	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,906	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>549,481</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			87,910	12
Structures and Improvements (321)	3,788		518,134	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			49,300	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			109,507	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>3,788</b>	<b>0</b>	<b>764,851</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			37,067	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>37,067</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			341	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	298,350		26
Transmission and Distribution Mains (343)	2,217,568	25,055	27
Fire Mains (344)	0		28
Services (345)	445,506	12,876	29
Meters (346)	126,441	4,826	30
Hydrants (348)	237,619	5,401	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,325,825</b>	<b>48,158</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,802		33
Structures and Improvements (390)	86,671		34
Office Furniture and Equipment (391)	2,014		35
Computer Equipment (391.1)	23,520	312	36
Transportation Equipment (392)	17,082		37
Stores Equipment (393)	21		38
Tools, Shop and Garage Equipment (394)	22,575		39
Laboratory Equipment (395)	5,101		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,070		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>161,856</b>	<b>312</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,841,497</b>	<b>49,841</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,841,497</b>	<b>49,841</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			298,350	26
Transmission and Distribution Mains (343)	176		2,242,447	27
Fire Mains (344)			0	28
Services (345)	117		458,265	29
Meters (346)	597		130,670	30
Hydrants (348)	63		242,957	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>953</b>	<b>0</b>	<b>3,373,030</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			2,802	33
Structures and Improvements (390)			86,671	34
Office Furniture and Equipment (391)			2,014	35
Computer Equipment (391.1)			23,832	36
Transportation Equipment (392)			17,082	37
Stores Equipment (393)			21	38
Tools, Shop and Garage Equipment (394)			22,575	39
Laboratory Equipment (395)			5,101	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			2,070	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>162,168</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,741</b>	<b>0</b>	<b>4,886,597</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>4,741</b>	<b>0</b>	<b>4,886,597</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	56,276	2.94%	15,452	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	1,412	1.77%	423	<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>57,688</b>		<b>15,875</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	89,034	2.44%	12,672	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	7,358	4.42%	2,179	<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	18,580	4.42%	4,840	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	0			<b>15</b>
<b>Total Pumping Plant</b>	<b>114,972</b>		<b>19,691</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			<b>16</b>
Water Treatment Equipment (332)	7,677	5.00%	1,853	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>7,677</b>		<b>1,853</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	148,133	1.87%	5,579	<b>19</b>
Transmission and Distribution Mains (343)	329,449	0.93%	20,794	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	97,337	2.09%	9,456	<b>22</b>
Meters (346)	56,646	5.03%	6,466	<b>23</b>
Hydrants (348)	32,103	1.59%	3,835	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>663,668</b>		<b>46,130</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					71,728	4
315					0	5
316					1,835	6
317					0	7
	0	0	0	0	73,563	
321	3,788				97,918	8
322					0	9
323					9,537	10
324					0	11
325					23,420	12
326					0	13
327					0	14
328					0	15
	3,788	0	0	0	130,875	
331					0	16
332					9,530	17
	0	0	0	0	9,530	
341					0	18
342					153,712	19
343	176				350,067	20
344					0	21
345	117	415			106,261	22
346	597				62,515	23
348	63	507			35,368	24
349					0	25
	953	922	0	0	707,923	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	7,047	2.25%	1,950	<b>26</b>
Office Furniture and Equipment (391)	2,014	5.83%		<b>27</b>
Computer Equipment (391.1)	2,063	26.67%	3,920	<b>28</b>
Transportation Equipment (392)	8,712	10.50%	1,794	<b>29</b>
Stores Equipment (393)	21	5.83%		<b>30</b>
Tools, Shop and Garage Equipment (394)	9,178	5.83%	1,316	<b>31</b>
Laboratory Equipment (395)	2,043	5.83%	296	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	(676)	9.17%		<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>30,402</b>		<b>9,276</b>	
<b>Total accum. prov. directly assignable</b>	<b>874,407</b>		<b>92,825</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>874,407</b>		<b>92,825</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					8,997	26
391					2,014	27
391.1					5,983	28
392					10,506	29
393					21	30
394		594			9,900	31
395					2,339	32
396					0	33
397					(676)	34
397.1					0	35
398					0	36
399					0	37
	0	594	0	0	39,084	
	4,741	1,516	0	0	960,975	
					0	38
	4,741	1,516	0	0	960,975	



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			16,459	16,459	1
February			15,626	15,626	2
March			16,272	16,272	3
April			16,762	16,762	4
May			19,439	19,439	5
June			19,026	19,026	6
July			20,540	20,540	7
August			22,156	22,156	8
September			19,602	19,602	9
October			16,593	16,593	10
November			14,373	14,373	11
December			15,020	15,020	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>211,868</b>	<b>211,868</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				6,662	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				205,206	16
Less: Water sold				155,719	17
Losses and unaccounted for				49,487	18
Percent unaccounted for to the nearest whole percent (%)				24%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
It most likely is due to all the old main we have and that the amount of flushing we have been doing for the dirty water complains we are not estimating enough.					
Maximum gallons pumped by all methods in any one day during reporting year				843	21
Date of maximum: 8/24/2000					22
Cause of maximum:					23
Flushing hydrants because of colored water complaints					
Minimum gallons pumped by all methods in any one day during reporting year				311	24
Date of minimum: 2/29/2000					25
Total KWH used for pumping for the year				285,910	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
W9885 AIRPORT ROAD	3	84	18	374,400	Yes	<b>1</b>
W9869 AIRPORT ROAD	4	104	24	792,000	Yes	<b>2</b>
550 RYE BLUFF ROAD	5	168	30	403,200	Yes	<b>3</b>
450 RYE BLUFF ROAD	6	160	30	504,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 3	WELL 4	WELL 5	<b>1</b>
Location	W9885 AIRPORT ROAD	W9869 AIRPORT ROAD	550 RYE BLUFF ROAD	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTH WEST	LAYNE NORTH WEST	<b>5</b>
Year Installed	1979	1995	1995	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	250	600	300	<b>8</b>
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	US MOTOR	US MOTOR	<b>9</b>
Year Installed	1979	1995	1995	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	20	40	25	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 6			<b>14</b>
Location	450 RYE BLUFF ROAD			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	LAYNE NORTH WEST			<b>18</b>
Year Installed	1995			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	350			<b>21</b>
Pump Motor or Standby Engine Mfr	US MOTOR			<b>22</b>
Year Installed	1995			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	25			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	TANK 1	TANK 2	TANK 3	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>4</b>
				<b>5</b>
Year constructed	1923	1970	1978	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	72	72	131	<b>10</b>
				<b>11</b>
Total capacity in gallons	150,000	500,000	250,000	<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3360	1.3360	1.3360	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	5,280	0	0	0	5,280	1
M	D	1.000	1,506	0	0	0	1,506	2
M	D	1.500	5,968	0	0	0	5,968	3
M	D	2.000	14,173		228	0	13,945	4
M	D	4.000	6,574	0	0	0	6,574	5
P	D	4.000	300	0	0	0	300	6
M	D	6.000	60,672	0	0	0	60,672	7
P	D	6.000	2,990	205	0	0	3,195	8
M	D	8.000	30,759	0	0	0	30,759	9
M	S	8.000	922	0	0	0	922	10
M	D	10.000	8,444	0	0	0	8,444	11
M	D	12.000	14,721	0	0	0	14,721	12
M	S	12.000	0	0	0	0	0	13
M	T	12.000	1,464	0	0	0	1,464	14
<b>Total Within Municipality</b>			<b>153,773</b>	<b>205</b>	<b>228</b>	<b>0</b>	<b>153,750</b>	
M	D	12.000	5,530	0	0	0	5,530	15
M	S	12.000	0	0	0	0	0	16
<b>Total Outside of Municipality</b>			<b>5,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,530</b>	
<b>Total Utility</b>			<b>159,303</b>	<b>205</b>	<b>228</b>	<b>0</b>	<b>159,280</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	891	0	7	0	884		1
M	1.000	468	8	0	0	476		2
M	1.250	9	0	0	0	9		3
M	1.500	67	0	0	0	67		4
P	1.500	2	0	0	0	2		5
M	2.000	38	0	0	0	38		6
P	2.000	2	0	0	0	2		7
M	3.000	3	0	0	0	3		8
P	4.000	1	0	0	0	1		9
M	4.000	8	0	0	0	8		10
M	6.000	5	0	0	0	5		11
M	8.000	4	0	0	0	4		12
M	10.000	1	0	0	0	1		13
M	12.000		1			1		14
<b>Total Utility</b>		<b>1,499</b>	<b>9</b>	<b>7</b>	<b>0</b>	<b>1,501</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,382	30	9	0	1,403	144	1
0.750	56	6	0	0	62	2	2
1.000	61	0	6	0	55	10	3
1.250	5	0	0	0	5	0	4
1.500	31	0	0	0	31	1	5
2.000	20	0	0	0	20	1	6
3.000	9	2	0	0	11	2	7
4.000	8	0	0	0	8	0	8
<b>Total:</b>	<b>1,572</b>	<b>38</b>	<b>15</b>	<b>0</b>	<b>1,595</b>	<b>160</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,161	135	7	14	1	85	1,403	1
0.750	36	10	3	3	0	10	62	2
1.000	10	26	4	8	0	7	55	3
1.250	0	4	0	1	0	0	5	4
1.500	2	16	2	5	0	6	31	5
2.000	1	8	0	6	1	4	20	6
3.000	0	2	4	4	0	1	11	7
4.000	0	2	0	6	0	0	8	8
<b>Total:</b>	<b>1,210</b>	<b>203</b>	<b>20</b>	<b>47</b>	<b>2</b>	<b>113</b>	<b>1,595</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	8				8	1
Within Municipality	206	1	2		205	2
<b>Total Fire Hydrants</b>	<b>214</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>213</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	215
Number of distribution system valves end of year:	491
Number of distribution valves operated during year:	261

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

per review response: inspection of 3 water towers and a lot of main repair due to leaks.    ele 10/31/01

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### Accumulated Provision for Depreciation - Water (Page W-10)

I did talk to the auditors this year and they think we might of retired something in the wrong account.    Being we were in such a crunch last year I never got it checked out.    Will take care of it this year.

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### Water Mains (Page W-17)

The Utility paid for this main replacement.

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### Water Services (Page W-18)

The Utility paid for the replacement of 5 - 1" Services, customer replaced 3 - 1" Service and 1 - 12" DIP.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	3,099,316	<b>1</b>
<b>Total Sales of Electricity</b>	<b>3,099,316</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	10,253	<b>2</b>
Miscellaneous Service Revenues (451)	676	<b>3</b>
Sales of Water and Water Power (453)	0	<b>4</b>
Rent from Electric Property (454)	14,331	<b>5</b>
Interdepartmental Rents (455)	0	<b>6</b>
Other Electric Revenues (456)	23,421	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>48,681</b>	
<b>Total Operating Revenues</b>	<b>3,147,997</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	2,301,569	<b>8</b>
Transmission Expenses (560-573)	15,081	<b>9</b>
Distribution Expenses (580-598)	171,480	<b>10</b>
Customer Accounts Expenses (901-905)	75,362	<b>11</b>
Sales Expenses (911-916)	0	<b>12</b>
Administrative and General Expenses (920-932)	148,329	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>2,711,821</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	174,997	<b>14</b>
Amortization Expense (404-407)	5,744	<b>15</b>
Taxes (408)	147,533	<b>16</b>
<b>Total Other Expenses</b>	<b>328,274</b>	
<b>Total Operating Expenses</b>	<b>3,040,095</b>	
<b>NET OPERATING INCOME</b>	<b>107,902</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	10,253	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>10,253</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NSF CHECK CHARGE	676	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>676</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACT RENTAL	14,331	5
<b>Total Rent from Electric Property (454)</b>	<b>14,331</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
CABLE TV FRANCHISE FEE	23,260	7
MISC REVENUES	161	8
<b>Total Other Electric Revenues (456)</b>	<b>23,421</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	96,832	14
Water for Power (536)		15
Hydraulic Expenses (537)	656	16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)	11,517	22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
<b>Total Hydraulic Power Generation Expenses</b>	<b>109,005</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)		25
Fuel (547)		26
Generation Expenses (548)		27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	2,192,384	34
System Control and Load Dispatching (556)		35
Other Expenses (557)	180	36
<b>Total Other Power Supply Expenses</b>	<b>2,192,564</b>	
<b>Total Power Production Expenses</b>	<b>2,301,569</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)	3,625	37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	11,456	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>15,081</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	35,506	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)		52
Overhead Line Expenses (583)	15,688	53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	5,021	55
Meter Expenses (586)	25,125	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	5	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	334	61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	81,746	63
Maintenance of Underground Lines (594)		64
Maintenance of Line Transformers (595)	1,644	65
Maintenance of Street Lighting and Signal Systems (596)	1,161	66
Maintenance of Meters (597)	5,250	67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>171,480</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	23,248	70
Customer Records and Collection Expenses (903)	52,114	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
<b>Total Customer Accounts Expenses</b>	<b>75,362</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<u>0</u>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	19,921	78
Office Supplies and Expenses (921)	6,679	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	6,924	81
Property Insurance (924)	1,583	82
Injuries and Damages (925)	7,974	83
Employee Pensions and Benefits (926)	86,133	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	10,740	87
Rents (931)		88
Maintenance of General Plant (932)	8,375	89
<b>Total Administrative and General Expenses</b>	<u>148,329</u>	
<b>Total Operation and Maintenance Expenses</b>	<u><u>2,711,821</u></u>	



**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		101,935	<b>1</b>
Social Security		26,786	<b>2</b>
Wisconsin Gross Receipts Tax		14,857	<b>3</b>
PSC Remainder Assessment		3,955	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>147,533</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.218000				3
County tax rate	mills		8.863000				4
Local tax rate	mills		8.530000				5
School tax rate	mills		8.971000				6
Voc. school tax rate	mills		2.550000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.132000</b>				10
Less: state credit	mills		1.576000				11
<b>Net tax rate</b>	mills		<b>27.556000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.530000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.521000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.051000</b>				17
<b>Total Tax Rate</b>	mills		<b>29.132000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.688281</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.556000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.966269</b>				21
Utility Plant, Jan. 1	\$	<b>6,270,182</b>	6,270,182				22
Materials & Supplies	\$	<b>151,701</b>	151,701				23
<b>Subtotal</b>	\$	<b>6,421,883</b>	<b>6,421,883</b>				24
Less: Plant Outside Limits	\$	<b>572,354</b>	572,354				25
<b>Taxable Assets</b>	\$	<b>5,849,529</b>	<b>5,849,529</b>				26
Assessment Ratio	dec.		0.918800				27
<b>Assessed Value</b>	\$	<b>5,374,547</b>	<b>5,374,547</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.966269</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>101,935</b>	<b>101,935</b>				30
Tax Equivalent per 1994 PSC Report	\$	97,064					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>101,935</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0	23,726	2
Miscellaneous Intangible Plant (303)	176,434		3
<b>Total Intangible Plant</b>	<b>176,434</b>	<b>23,726</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	20,992		11
Structures and Improvements (331)	53,894		12
Reservoirs, Dams and Waterways (332)	392,685		13
Water Wheels, Turbines and Generators (333)	298,099		14
Accessory Electric Equipment (334)	642,244		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>1,407,914</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	145,226		19
Fuel Holders, Producers and Accessories (342)	3,522		20
Prime Movers (343)	310,617		21
Generators (344)	51,162		22
Accessory Electric Equipment (345)	41,178		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>551,705</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	3,572		25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)		176,434	200,160	2
Miscellaneous Intangible Plant (303)		(176,434)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>200,160</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			20,992	11
Structures and Improvements (331)			53,894	12
Reservoirs, Dams and Waterways (332)			392,685	13
Water Wheels, Turbines and Generators (333)			298,099	14
Accessory Electric Equipment (334)			642,244	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>1,407,914</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			145,226	19
Fuel Holders, Producers and Accessories (342)			3,522	20
Prime Movers (343)			310,617	21
Generators (344)			51,162	22
Accessory Electric Equipment (345)			41,178	23
Miscellaneous Power Plant Equipment (346)			0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>551,705</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			3,572	25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	111,699		28
Poles and Fixtures (355)	89,427		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>204,698</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,500		34
Structures and Improvements (361)	0		35
Station Equipment (362)	500,825		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	591,038	14,871	38
Overhead Conductors and Devices (365)	627,753	13,431	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	441,173	14,293	41
Line Transformers (368)	543,817	3,815	42
Services (369)	292,535	29,645	43
Meters (370)	187,897	1,485	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	126,119	8,163	47
<b>Total Distribution Plant</b>	<b>3,312,657</b>	<b>85,703</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	12,222		48
Structures and Improvements (390)	188,551		49
Office Furniture and Equipment (391)	23,826		50
Computer Equipment (391.1)	45,306	687	51
Transportation Equipment (392)	260,892		52
Stores Equipment (393)	3,532		53
Tools, Shop and Garage Equipment (394)	23,731	530	54
Laboratory Equipment (395)	25,085		55
Power Operated Equipment (396)	17,570		56
Communication Equipment (397)	7,575		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			111,699	28
Poles and Fixtures (355)			89,427	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>204,698</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			1,500	34
Structures and Improvements (361)			0	35
Station Equipment (362)			500,825	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	3,826		602,083	38
Overhead Conductors and Devices (365)	1,934		639,250	39
Underground Conduit (366)			0	40
Underground Conductors and Devices (367)	8,036		447,430	41
Line Transformers (368)	3,186		544,446	42
Services (369)	1,856		320,324	43
Meters (370)	1,424		187,958	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	3,063		131,219	47
<b>Total Distribution Plant</b>	<b>23,325</b>	<b>0</b>	<b>3,375,035</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			12,222	48
Structures and Improvements (390)			188,551	49
Office Furniture and Equipment (391)			23,826	50
Computer Equipment (391.1)			45,993	51
Transportation Equipment (392)			260,892	52
Stores Equipment (393)			3,532	53
Tools, Shop and Garage Equipment (394)			24,261	54
Laboratory Equipment (395)			25,085	55
Power Operated Equipment (396)			17,570	56
Communication Equipment (397)			7,575	57

**ELECTRIC UTILITY PLANT IN SERVICE**

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>608,290</b>	<b>1,217</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,261,698</b>	<b>110,646</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	<u>0</u>		<u>60</u>
 <b>Total utility plant in service</b>	 <b>6,261,698</b>	 <b>110,646</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>609,507</b>
<b>Total utility plant in service directly assignable</b>	<b>23,325</b>	<b>0</b>	<b>6,349,019</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>23,325</b>	<b>0</b>	<b>6,349,019</b>



**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Boiler Plant Equipment (312)	0			<b>2</b>
Engines and Engine Driven Generators (313)	0			<b>3</b>
Turbogenerator Units (314)	0			<b>4</b>
Accessory Electric Equipment (315)	0			<b>5</b>
Miscellaneous Power Plant Equipment (316)	10,578	2.86%		<b>6</b>
<b>Total Steam Production Plant</b>	<b>10,578</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	62,140	2.10%		<b>7</b>
Reservoirs, Dams and Waterways (332)	184,452	2.10%	8,246	<b>8</b>
Water Wheels, Turbines and Generators (333)	47,335	2.10%	6,260	<b>9</b>
Accessory Electric Equipment (334)	321,667	3.50%	22,478	<b>10</b>
Miscellaneous Power Plant Equipment (335)	0			<b>11</b>
Roads, Railroads and Bridges (336)	0			<b>12</b>
<b>Total Hydraulic Production Plant</b>	<b>615,594</b>		<b>36,984</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	145,226	3.00%		<b>13</b>
Fuel Holders, Producers and Accessories (342)	3,522	3.50%		<b>14</b>
Prime Movers (343)	310,617	3.50%		<b>15</b>
Generators (344)	51,161	3.40%		<b>16</b>
Accessory Electric Equipment (345)	41,178	3.40%		<b>17</b>
Miscellaneous Power Plant Equipment (346)	0			<b>18</b>
<b>Total Other Production Plant</b>	<b>551,704</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			<b>19</b>
Station Equipment (353)	0			<b>20</b>
Towers and Fixtures (354)	0			<b>21</b>
Poles and Fixtures (355)	77,930	3.30%	3,686	<b>22</b>
Overhead Conductors and Devices (356)	77,055	3.00%	2,683	<b>23</b>
Underground Conduit (357)	0			<b>24</b>
Underground Conductors and Devices (358)	0			<b>25</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316				(10,578)	0	6
	0	0	0	(10,578)	0	
331					62,140	7
332					192,698	8
333					53,595	9
334					344,145	10
335					0	11
336					0	12
	0	0	0	0	652,578	
341					145,226	13
342					3,522	14
343					310,617	15
344					51,161	16
345					41,178	17
346					0	18
	0	0	0	0	551,704	
352					0	19
353					0	20
354					0	21
355					81,616	22
356					79,738	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			<b>26</b>
<b>Total Transmission Plant</b>	<b>154,985</b>		<b>6,369</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			<b>27</b>
Station Equipment (362)	340,774	3.10%	15,526	<b>28</b>
Storage Battery Equipment (363)	0			<b>29</b>
Poles, Towers and Fixtures (364)	227,781	3.90%	23,266	<b>30</b>
Overhead Conductors and Devices (365)	255,165	3.20%	20,272	<b>31</b>
Underground Conduit (366)	0			<b>32</b>
Underground Conductors and Devices (367)	87,249	3.30%	14,662	<b>33</b>
Line Transformers (368)	300,162	3.20%	17,412	<b>34</b>
Services (369)	109,813	4.40%	13,483	<b>35</b>
Meters (370)	70,971	3.60%	6,765	<b>36</b>
Installations on Customers' Premises (371)	0			<b>37</b>
Leased Property on Customers' Premises (372)	0			<b>38</b>
Street Lighting and Signal Systems (373)	4,839	4.10%	5,275	<b>39</b>
<b>Total Distribution Plant</b>	<b>1,396,754</b>		<b>116,661</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	131,896	2.50%	4,714	<b>40</b>
Office Furniture and Equipment (391)	5,063	5.40%	1,287	<b>41</b>
Computer Equipment (391.1)	2,073	14.30%	6,528	<b>42</b>
Transportation Equipment (392)	95,214	11.00%	24,789	<b>43</b>
Stores Equipment (393)	3,673	4.00%		<b>44</b>
Tools, Shop and Garage Equipment (394)	16,715	5.00%	1,200	<b>45</b>
Laboratory Equipment (395)	7,107	5.00%	1,254	<b>46</b>
Power Operated Equipment (396)	17,570	15.00%		<b>47</b>
Communication Equipment (397)	(2,223)	6.70%		<b>48</b>
Miscellaneous Equipment (398)	0			<b>49</b>
Other Tangible Property (399)	0			<b>50</b>
<b>Total General Plant</b>	<b>277,088</b>		<b>39,772</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,006,703</b>		<b>199,786</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	161,354	
361					0	27
362					356,300	28
363					0	29
364	3,826	3,784	1,579		245,016	30
365	1,934	3,747	1,882		271,638	31
366		1,374			(1,374)	32
367	8,036		4,114		97,989	33
368	3,186				314,388	34
369	1,856	596	517		121,361	35
370	1,424				76,312	36
371					0	37
372					0	38
373	3,063	1,024	1,147		7,174	39
	23,325	10,525	9,239	0	1,488,804	
390					136,610	40
391					6,350	41
391.1					8,601	42
392					120,003	43
393					3,673	44
394			75		17,990	45
395					8,361	46
396					17,570	47
397					(2,223)	48
398					0	49
399					0	50
	0	0	75	0	316,935	
	23,325	10,525	9,314	(10,578)	3,171,375	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b><u>3,006,703</u></b>		<b><u>199,786</u></b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	23,325	10,525	9,314	(10,578)	3,171,375

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.17	51.72	<b>1</b>
7.2/12.5 kV (12kV)			<b>2</b>
14.4/24.9 kV (25kV)			<b>3</b>
<b>Other:</b>			
NONE			<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.00	10.96	<b>5</b>
7.2/12.5 kV (12kV)			<b>6</b>
14.4/24.9 kV (25kV)			<b>7</b>
<b>Other:</b>			
NONE			<b>8</b>
<b>Transmission System</b>			
34.5 kV			<b>9</b>
69 kV		4.51	<b>10</b>
115 kV			<b>11</b>
138 kV			<b>12</b>
<b>Other:</b>			
NONE			<b>13</b>

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	2	7
Nonfarm	83	8
<b>Total</b>	<b>85</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	26	12
<b>Total</b>	<b>26</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>111</b>	<b>14</b>



**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	10,889	Thursday	01/27/2000	08:00	5,835
February	02	10,055	Tuesday	02/08/2000	08:00	5,084
March	03	8,486	Monday	03/20/2000	10:00	4,943
April	04	8,630	Monday	04/17/2000	11:00	4,493
May	05	8,425	Monday	05/08/2000	12:00	4,609
June	06	9,087	Friday	06/09/2000	12:00	4,730
July	07	10,312	Monday	07/31/2000	15:00	5,278
August	08	11,518	Friday	08/11/2000	14:00	5,529
September	09	9,506	Monday	09/11/2000	14:00	4,324
October	10	8,151	Wednesday	10/11/2000	08:00	4,851
November	11	9,201	Tuesday	11/21/2000	09:00	4,996
December	12	10,682	Wednesday	12/13/2000	08:00	6,134
<b>Total</b>		<b>114,942</b>				<b>60,806</b>

**System Name** BLACK RIVER FALLS MUN ELEC UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic		3,555	3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>3,555</b>	<b>7</b>
Purchases		56,688	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>60,243</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		56,624	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>56,624</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)			26
Distribution Losses		3,619	27
<b>Total Energy Losses</b>		<b>3,619</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>6.0073%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>60,243</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RURAL - RESIDENTIAL	FG-1	85	1,139	1
URBAN - RESIDENTIAL	FG-1	2,022	18,012	2
<b>Total Sales for Residential Sales</b>		<b>2,107</b>	<b>19,151</b>	
<b>Commercial &amp; Industrial</b>				
COMMERICAL	CG-1	461	15,510	3
LARGE POWER	CP-1	20	6,794	4
LARGE POWER TIME OF DAY	CP-2	12	14,602	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>493</b>	<b>36,906</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	7	567	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>7</b>	<b>567</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,607</b>	<b>56,624</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		61,222	27	61,249	1
		970,098	445	970,543	2
<b>0</b>	<b>0</b>	<b>1,031,320</b>	<b>472</b>	<b>1,031,792</b>	
		892,731	(1,498)	891,233	3
23,152		355,542	(1,317)	354,225	4
40,595		770,804	(3,945)	766,859	5
<b>63,747</b>	<b>0</b>	<b>2,019,077</b>	<b>(6,760)</b>	<b>2,012,317</b>	
		55,313	(106)	55,207	6
<b>0</b>	<b>0</b>	<b>55,313</b>	<b>(106)</b>	<b>55,207</b>	
				0	7
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>63,747</b>	<b>0</b>	<b>3,105,710</b>	<b>(6,394)</b>	<b>3,099,316</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI SYSTEM				1
Point of Delivery		BLACK RIVER FALLS				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		69000				4
Point of Metering		OUR SWITCHBOARD				5
Total of 12 Monthly Maximum Demands -- kW		114,942				6
Average load factor		67.5612%				7
Total Cost of Purchased Power		2,192,385				8
Average cost per kWh		0.0387				9
On-Peak Hours (if applicable)		00AM-9:00PM MON-FR				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	2,702	3,068			12
	February	2,473	2,518			13
	March	2,275	2,102			14
	April	1,954	2,127			15
	May	2,132	2,044			16
	June	2,188	1,982			17
	July	2,252	2,620			18
	August	2,733	2,386			19
	September	1,972	2,159			20
	October	2,207	2,212			21
	November	2,258	2,361			22
	December	2,625	3,339			23
	Total kWh (000)	27,771	28,918			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	4,118	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,000	7
Date and Hour of Such Maximum Demand	2/29/2000 7	8
<b>Load Factor</b>	<b>0.4701</b>	<b>9</b>
Maximum Net Generation in Any One Day	27,200	10
Date of Such Maximum	8/17/2000	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	930	13
Is Plant Owned or Leased?		14
Total Production Expenses	109,004	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>26</b>	<b>16</b>
Monthly Net Generation --- kWh (000): January	64	17
February	94	18
March	565	19
April	412	20
May	433	21
June	562	22
July	406	23
August	411	24
September	192	25
October	431	26
November	378	27
December	170	28
<b>Total kWh (000)</b>	<b>4,118</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	BRF MUN UT	BRF MUN UT		1
Unit Identification	#2	#1		2
Type of Generation	HYDRO	HYDRO		3
kWh Net Generation (000)	1,481	2,637		4
Is Generation Metered or Estimated?	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	400	700		7
Date and Hour of Such Maximum Demand	2/24/2000 11	11/3/2000 1		8
<b>Load Factor</b>	<b>0.4227</b>	<b>0.4300</b>		9
Maximum Net Generation in Any One Day	10,400	17,500		10
Date of Such Maximum	11/01/2000	08/17/2000		11
Number of Hours Generators Operated	6,746	5,543		12
Maximum Continuous or Dependable Capacity--kW	300	630		13
Is Plant Owned or Leased?	O	O		14
Total Production Expenses	42,010	66,994		15
<b>Cost per kWh of Net Generation (\$)</b>	<b>28.3660</b>	<b>25.4054</b>		16
Monthly Net Generation --- kWh (000):				17
January	64	0		18
February	69	25		19
March	184	381		20
April	88	324		21
May	79	354		22
June	201	361		23
July	169	237		24
August	103	308		25
September	186	6		26
October	94	337		27
November	93	285		28
December	151	19		29
<b>Total kWh (000)</b>	<b>1,481</b>	<b>2,637</b>		30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)				33
Average Cost per Barrel of Oil Burned (\$)				34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)				38
kWh Net Generation per Gallon of Fuel Oil				39
kWh Net Generation per Gallon of Lubr. Oil				40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<b>0</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
BRF MUN UT	2	1941	RECIP	WORTHINGTON COR	327	750
BRF MUN UT	3	1947	RECIP	WORTHINGTON COR	360	1,320
BRF MUN UT	4	1955	RECIP	WORTHINGTON COR	360	2,010
BRF MUN UT	1	1941	RECIP	WORTHINGTON COR	327	500
<b>Total</b>						<b>4,580</b>



**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0
1								

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1941	2		521	651		1
1949	2		925	1,156		2
1955	2		1,420	1,775		3
1941	2		344	430		4
Total		0	3,210	4,012	0	0

1

2

3

4

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTIC	2	1,919	200	425	1
BRF MUN UTY	BLACK RIVE	ATTENDED	VERTIC	1	1,947	138	925	2
<b>Total</b>							<b>1,350</b>	

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
19	19	1,919	2	1,736	330	400		1
22	22	1,947	2	2,769	600	750		2
Total				4,505	930	1,150	0	0

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	1	2	3		1
Voltage--High Side	69,000	69,000	69,000		2
Voltage--Low Side	4,160	4,160	4,160		3
Num. Main Transformers in Operation	1	1	1		4
Capacity of Transformers in kVA	3,750	5,000	8,400		5
Number of Spare Transformers on Hand	0	0	0		6
15-Minute Maximum Demand in kW	4,442	4,154	3,596		7
Dt and Hr of Such Maximum Demand	05/10/2000	01/21/2000	01/27/2000		8
	13:00	09:00	08:00		9
Kwh Output	20,428	17,996	18,265		10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
Kwh Output					25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
Kwh Output					40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,793	856	42,994	1
Acquired during year	4	5	85	2
<b>Total</b>	<b>2,797</b>	<b>861</b>	<b>43,079</b>	<b>3</b>
Retired during year	33	6	242	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>2,764</b>	<b>855</b>	<b>42,837</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	2,607	739	34,820	8
In utility's use	8	3	87	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	149	113	7,930	12
<b>Total end of year</b>	<b>2,764</b>	<b>855</b>	<b>42,837</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	356	352,660	<b>1</b>
Sodium Vapor	250	127	188,064	<b>2</b>
<b>Total</b>		<b>483</b>	<b>540,724</b>	
<b>Ornamental</b>				
Sodium Vapor	70	52	15,380	<b>3</b>
Sodium Vapor	400	11	10,860	<b>4</b>
<b>Total</b>		<b>63</b>	<b>26,240</b>	
<b>Other</b>				
NONE				<b>5</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

per review response: The plant operators did a lot of labor work on the retaining walls around the plant. 10/31/01 ele

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### Electric Utility Plant in Service (Page E-06)

The adjustment in Acct 302 and 303 is the transfer of the dam license in to the appropriate account. C. Moujn had called me from the PSC and told me to change this. We are also writing this off over the life of the license into account 404 and account 114.

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### Accumulated Provision for Depreciation - Electric (Page E-08)

In the adjustment column is the amortization of Intangible Plant - Franchises & Consents for our dam license. The amount of \$10,578. was transfered to Acct 114

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### Street Lighting Equipment (Page E-25)

We deleted the 3 incandescent street lighting because they are stop and go lights and billed at a commerical rate.

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